

Four empty boxes for tax year entry

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end \_\_\_\_\_ year \_\_\_\_\_. BE SURE TO COMPLETE AND SIGN SIDE 2

Personal information fields: Your first name, Last name, Initial, Your SSN or ITIN, Spouse's/RDP's SSN or ITIN, Address, Apt. no./Ste. no., City, State, ZIP Code.

- a Have you been advised that your original federal return has been, is being, or will be audited?
b Filing status claimed. On original return: Single, Married/RDP filing jointly, Married/RDP filing separately, Head of household, Qualifying widow(er). On this return: Single, Married/RDP filing jointly, Married/RDP filing separately, Head of household, Qualifying widow(er).
c If for the year you are amending, you (or your spouse/RDP) can be claimed as a dependent on someone else's tax return, fill in this circle.
d If claiming head of household, enter name and relationship of qualifying person on: Original return, Amended return.

Table with 3 columns: A. As originally reported/adjusted by the FTB, B. Net change Explain on Side 2, Part II, line 5, C. Correct amount. Rows 1-6 detailing California adjustments and taxable income.

Table with 3 columns: A, B, C. Rows 7-21 detailing tax calculations, including tax method used, exemption credits, special credits, and total tax.

Final summary rows: 22, 23, 24 \$, 25 Tax paid with original return plus additional tax paid after it was filed, 26 Total payments.

Your name:

Your SSN or ITIN:

**26a** Enter the amount from Side 1, line 26 ..... **26a** \_\_\_\_\_

**27** Overpaid tax, if any, as shown on original return or as previously adjusted by the FTB. See instructions ..... **27**  \_\_\_\_\_

**28** Subtract line 27 from line 26a. If line 27 is more than line 26a, see instructions ..... **28** \_\_\_\_\_

**29** Use tax payments as shown on original return. See instructions ..... **29**  \_\_\_\_\_

**30** Voluntary contributions as shown on original return. See instructions ..... **30**  \_\_\_\_\_

**31** Subtract line 29 and line 30 from line 28 ..... **31** \_\_\_\_\_

**32 AMOUNT YOU OWE.** If line 16, column C is more than line 31, enter the difference and see instructions ..... **32**  \_\_\_\_\_ **00**

**33** Penalties/Interest. See instructions: **Penalties 33a** \_\_\_\_\_ **Interest 33b** \_\_\_\_\_ **33c**  \_\_\_\_\_

**34 REFUND.** If line 16, column C is less than line 31, enter the difference. See instructions ..... **34**  \_\_\_\_\_ **00**

**Part I Nonresidents or Part-Year Residents Only**

**Taxable years 2003 and after,** enter amounts from your revised Short or Long Form 540NR. Your amended return cannot be processed without this information.

For all **taxable years** attach your revised Short or Long Form 540NR and Schedule CA (540NR).

**1** Exemption amount from Short or Long Form 540NR, line 11 ..... **1** \_\_\_\_\_

**2** Federal adjusted gross income from Short or Long Form 540NR, line 13 ..... **2** \_\_\_\_\_

**3** Adjusted gross income from all sources from Short or Long Form 540NR, line 17 ..... **3** \_\_\_\_\_

**4** Itemized deductions or standard deduction from Short or Long Form 540NR, line 18 ..... **4** \_\_\_\_\_

**5** California adjusted gross income from Short or Long Form 540NR, line 32 ..... **5** \_\_\_\_\_

**6** Tax from Schedule G-1 and form FTB 5870A from Long Form 540NR, line 41 ..... **6** \_\_\_\_\_

**7** Special credits (from Long Form 540NR, lines 58, 59, or 60) and nonrefundable renter's credit from Short and Long Form 540NR, line 61 (Combine) ..... **7** \_\_\_\_\_

**8** Alternative minimum tax from Long Form 540NR, line 71 ..... **8** \_\_\_\_\_

**9** Mental Health Services Tax (tax years 2005 and after) from Long Form 540NR, line 72 ..... **9** \_\_\_\_\_

**10** Other taxes and credit recapture from Long Form 540NR, line 73 ..... **10** \_\_\_\_\_

**Part II Explanation of Changes**

**1** Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. \_\_\_\_\_

**2** Are you filing this Form 540X to report a final federal determination? .....  Yes  No  
If "Yes," attach a copy of the final federal determination and all supporting schedules and data.

**3** Have you been advised that your original California return has been, is being, or will be audited? .....  Yes  No

**4** Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E .....  Yes  No

**5 Explanation and Attachments.** Explain your changes below. Attach a separate sheet if needed (see instructions).  
Explain in detail each change made. Include:

- Item being changed.
- Amount previously reported and corrected amount.
- Reason the change was needed.
- List of supporting documents you have attached.

Attach:

- Revised California tax return including all forms and schedules.
- Include federal schedules if you made a change to your federal return.
- Documents supporting each change, such as corrected W-2s, 1099s, K-1s, escrow statements, court documents, contracts, etc.

Be sure to include your name and SSN or ITIN on each attachment. Refer to the tax booklet for the year you are amending.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return including accompanying schedules and statements and to the best of my knowledge and belief, this amended return is true, correct, and complete.

**Sign Here**

It is unlawful to forge a spouse's/RDP's signature.

Your signature  Spouse's/RDP's signature (if filing jointly, both must sign)  Daytime phone number (optional) (\_\_\_\_) \_\_\_\_\_

Paid preparer's signature (*declaration of preparer is based on all information of which preparer has any knowledge*) \_\_\_\_\_ Date \_\_\_\_\_  Paid preparer's SSN/PTIN \_\_\_\_\_

Firm's name (or yours if self-employed) \_\_\_\_\_ Firm's address \_\_\_\_\_  FEIN \_\_\_\_\_

**Where to File Form 540X**

**Do not** file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.  
If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002**  
If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**